

Appendix 2: Revised internal audit plan 2019/20 as at 31 December 2019

1.1. The internal audit plan 2019/20 was approved by the March 2019 Assurance Group and April 2019 Audit and Standards Committee.

1.2. The following audits have occurred or are in progress as at the end of Q3:

Audit title	Audit objective	Status at 31 December 2019
Risk and compliance		
Passenger Transport	As requested, following on from 2018/19 work on Fleet Management	Final report issued in Q2; Limited Assurance
Debt Recovery & Write-offs	Ensuring compliance with financial regulations and that all write-offs are appropriate and necessary and that all debts to LBBB are appropriately chased	Final report issued in Q3; Limited Assurance
Accounts Payable	Key financial – high risk	Final report issued in Q3; Reasonable Assurance
Purchase Cards	Review of controls to ensure that PCs are only used when appropriate and only for bona fide purchases. Recovery of VAT.	Final report issued in Q3; Limited Assurance
Public Health Grant	Review of how the grant is spent, contract managed and delivered	Final report issued in Q3; Reasonable Assurance
Commercial Waste	Audit of control design and operating effectiveness of commercial waste collections	Final report issued in Q3; Reasonable Assurance
KPI Monitoring and Reporting	KPIs are being measured and reported in an accurate, consistent and meaningful manner.	Final report issued in Q3; Limited Assurance
Emergency Planning and Business Continuity	Review of strategic level preparations and how these cascade through the organisation	Final report issued in Q3; Limited Assurance.
Voids	Review of turnaround times and controls in place to minimise void period	Final report issued in Q3; Limited Assurance
Elevate Contract Exit	Deferred from 2018/19. Resources and plans expected to be in place by June 2019. Review of the Council's work preparing for the end of the Elevate contract.	Draft report issued in Q3; awaiting management response
Information Security	How information is gathered, stored, used and disposed of. GDPR compliance	Draft report issued in Q2; awaiting management response
Liquidlogic System Implementation	Deferred from 2018/19 so as not to detract management time from the expected OFSTED inspection. Audit of implementation of the Liquidlogic system in care and support children's and adults	Draft report issued in Q3; awaiting management response
Right to Buy & Sales Leasing	Evaluation of the processes in the Right to Buy and Sales & Leasing team to highlight strengths and weaknesses in internal control.	Draft report issued in Q3; awaiting management response
Procurement	Compliance with Procurement Regulations,	Fieldwork in progress;

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	ensuring that contracts are in place as appropriate and are being used and that value for money is being achieved. Appropriate use of waivers.	report expected January 2020.
HR On/offboarding	Review of controls surrounding the joiners and leavers process - HR, IT, safeguarding, H&S etc	Fieldwork in progress; report expected February 2020.
Payroll	Key Financial	Fieldwork in progress; report expected January 2020.
Capital Programme	Control design and operation over changes to the Capital Programme including authorisation thresholds with BeFirst	Fieldwork in progress; report expected February 2020.
Management of Heritage Assets	As requested.	Fieldwork in progress; report expected February 2020.
Accounts Receivable	Key Financial	Fieldwork in progress; report expected February 2020.
Freedom of Information Requests	Compliance with regulations and a review of internal process and procedure	Fieldwork in progress; report expected January 2020.
Stewardship of Council Vehicles	Review of controls in place to ensure that the right vehicles are in the right place at the right time and that vehicles are used solely for the business of the Council.	Fieldwork in progress; report expected January 2020.
Data Transparency	A review of the controls in place to ensure that the Council publish information as required and as appropriate.	Fieldwork in progress; report expected February 2020.
Schools		
Risk assessment of schools	Risk assessments of all schools in the borough to inform a risk-based approach to schools' audits.	Completed Q1.
Grafton Primary School	Evaluate the control design and test the operating effectiveness of key controls.	Final report issued Q1 – reasonable assurance
Hunters Hall Primary School	Evaluate the control design and test the operating effectiveness of key controls.	Final report issued Q2 – reasonable assurance
Jo Richardson Community School	Evaluate the control design and test the operating effectiveness of key controls.	Final report issued Q3 – reasonable assurance
Richard Albion Primary School	Evaluate the control design and test the operating effectiveness of key controls.	Final report issued Q3 – reasonable assurance

1.3. The audits planned for the remainder of 2019/20 are set out below. The plan details the draft audit title and draft audit objective:

Audit Title	Audit Objective
Risk and compliance	
Charging Policy	As required

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Housing System Implementation	Implementation of a new system, involvement from the outset to ensure appropriate controls process established
Mainstay Contract Management	Review of contract monitoring and contract management; pending discussion with service management.
Budgetary Control & Savings Management	Key Financial. Audit of the control design and operating effectiveness of budgetary controls and savings management, including monitoring and reporting of cost savings achieved
Oracle system	Review of key control's around the Council's financial system
Brexit Impact	Review of the Council's assessment of the impact of Brexit and actions planned and taken in response
Private Sector Housing	Deferred from 2018/19. New scheme to be implemented from September 2019.
Education, Health and Care Plans	A review of the operating effectiveness of the relationship between LBB and BDSIP in this regard.
Social Care Forecasting	Review of key controls around the financial forecasting process.
Homelessness - Southwark Judgement	A review of the treatment of 16 & 17 year olds in the light of the Children Act 1989 and the Housing Act 1996.
Retrospective Purchase Orders	Review of the key causes and remedies of the volume of retrospective purchase orders and non-order payments.
Emergency Planning & Business Continuity	A detailed follow-up of the previous audit work undertaken.
Schools	
School Audits (Q4)	<p>Evaluate the control design and test the operating effectiveness of key controls.:</p> <ul style="list-style-type: none"> • All Saints Catholic Secondary • Beam Primary • Becontree Primary • Dagenham Park Secondary • Eastbury School • George Carey Primary School • Ripple Primary • Robert Clack Secondary • Southwood Primary • Mark's Gate Junior School